



TELEPHONE: 1-800-HELPBUS
(1-800-435-7287)

FACT FORM #966
REVISION DATE: 5/16/05

REGISTERING NON-PROFIT CORPORATIONS/ORGANIZATIONS

Nonprofit organizations and corporations seeking recognition of exemption from federal income tax must file an application with the Internal Revenue Service. To receive more details about the requirements, you can call toll free, 1/800-829-3676, or go on-line for a document entitled "Applying for 501(c)(3) Tax-exempt Status." (<http://www.irs.gov/pub/irs-pdf/p4220.pdf>). The application form can be also be downloaded at: <http://ftp.fedworld.gov/pub/irs-pdf/f990sa.pdf> (note, both document require Adobe Acrobat Reader plug-in).

A nonprofit/non-stock corporation that plans to apply to the Internal Revenue Service for income tax exemption status is advised to consult that agency before preparing its articles of incorporation. Particular language and specifications must be included in the articles of incorporation in order to meet federal tax code requirements

A nonprofit/non-stock domestic corporation must register articles of incorporation with the Department of Financial Institutions, Corporate Division. A nonprofit/non-stock domestic corporation must register articles of incorporation with the Department of Financial Institutions, DFI Form #102 (1999), or view all forms Corporate Division.

Note: Chapter 181 of the Wisconsin Statutes governing Wisconsin NONSTOCK CORPORATIONS, including non-profit corporations, was repealed and recreated by 1997 Wisconsin Act 79. Reprints of this Act are available for purchase from the department for \$4.00, postpaid. Send fee and request to:

Department of Financial Institutions (Attn: Ch. 181 reprint),
P O Box 7846,
Madison WI, 53707.

The language required under the new law for articles of incorporation and other charter documents differs significantly from the language required under the old law. Accordingly, nonstock corporation forms published prior to January 1, 1999 will be made obsolete.

The new law comes into effect January 1, 1999.

Department of Financial Institutions
Corporation Division
P.O. Box 7846
Madison, WI 53707
608/261-9555

A foreign nonprofit/non-stock corporation does not have to register with the Department of Financial Institutions (DFI)

A nonprofit organization is less formal than a nonprofit/non-stock corporation and need not register with DFI. Questions on state income tax reporting for nonprofit organization or corporations should be addressed to a corporate tax auditor in the Wisconsin Department of Revenue, Madison, Wisconsin, 608/266-2772.

Nonprofit organizations and corporations may apply for sales tax exempt status on the purchase of goods or services by contacting Wisconsin Department of Revenue, Madison, Wisconsin, 608/266-2776.

Charitable organizations and corporations soliciting funds, as well as professional fund raisers and solicitors are registered with the Wisconsin Department of Regulation and Licensing. There is exemption to this registration. For further information, contact the Department of Regulation and Licensing, Madison, Wisconsin, 608/266-5511.